

- ☒ **Finanzamt Österreich**, Postfach 260, 1000 Wien
- ☒ **Finanzamt für Großbetriebe**, Postfach 251, 1000 Wien

It is also permissible in this statement to use the language of a recognised ethnic group.

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[illegible]

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988 (Income Tax Act 1988).

As part of a determination procedure, this attachment may only be filled out once.

- ☐ **Earnings from agriculture and forestry,**
if no consolidation into a lump sum is claimed
 - ☐ **Income from self-employment**
 - ☐ **Income from commercial operation**

Please note: If only the full consolidation into a lump sum for **food retailers or general merchants** is applied, you **only** need to complete **item 7** (and 2 and 9 if applicable) in addition to the information on the company or community. Income from the granting of management rights (section 107) must **not** be included in this attachment, but rather in the tax return of the party/parties exercising the standard taxation option (attachment E 11, K 11).

*In the following cases, **in addition** to this attachment, **in any case** the attachment **E 6a-1** must be filled in:*

1. The small entrepreneur flat rate (section 17 para. 3a) is used.
2. The party is a capitalist co-entrepreneur within the meaning of section 23a.
3. The profit/loss from attachment E 6a must not be distributed among the parties according to the participation ratio noted.
4. A tax-free profit allowance is claimed (except in the case of a full commercial flat-rate) or a profit allowance is subsequently taxed
5. The profit includes capital yields relating to business premises to which the special tax rate applies.
6. There is a sale of shares.
7. A second business year ends in the year of assessment.

1. Current address					
Postcode	Company address (town, street, square, house no., staircase, door no.)				
State (only fill in if not in Austria)					
2. Property withdrawal at book value (tick where applicable and complete item 9)					
<input type="checkbox"/>	In the fiscal year, one or more properties were removed from the business assets at book value.				
3. Income determination by small entrepreneur flat rate (section 17 para. 3a, not applicable for income from agriculture and forestry) 1					
Please fill in: Industry code according to E 2 <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					
<input type="checkbox"/> It is confirmed that none of the co-entrepreneurs makes use of the small business flat rate outside the profit determination of profits for this co-entrepreneurship within the scope of a sole proprietorship (form E 1a-K). Please note: The small business flat rate is only permissible for co-entrepreneurship if all those involved who can claim this flat rate outside of co-entrepreneurship in a sole proprietorship (Form E 1a-K) do not make use of the small business flat rate (section 17 para. 3a item 7).					
Operating income (without VAT shown) excluding those included in a notification pursuant to section 109a Attention: The reimbursement of travel costs, which are offset by operating expenses in the same amount, must not be recorded here.	9027				
Operating income (without VAT recognised) that is included in a notification pursuant to section 109a	9055				
Flat-rate operating expenses (20% of operating income for service companies, otherwise 45%)	9039 –				
Preliminary Profit Please divide this amount in the attachment E6a-1 in code 9914 among the parties					

4. Income determination through accounting, cash-basis accounting or consolidation into a lump sum (outside of the agricultural and forestry consolidation into a lump sum, the small entrepreneur consolidation into a lump sum and the consolidation into a lump sum for grocery retailers or general goods retailers)

4.1 Operational Information

Balance sheet accounting pursuant to	<input type="checkbox"/> section 4 para. 1	<input type="checkbox"/> section 5	<input checked="" type="checkbox"/> 2	Complete statement of cash-basis accounting pursuant to section 4 para. 3	<input type="checkbox"/> 3
Gross VAT system	<input type="checkbox"/>	Net VAT system	<input checked="" type="checkbox"/> 4	Lump sum deduction pursuant to section 17 para. 1	<input type="checkbox"/> 5
Hospitality consolidation into a lump sum	<input type="checkbox"/>		<input checked="" type="checkbox"/> 6	Chemist consolidation into a lump sum	<input type="checkbox"/> 7
Artist, writer consolidation into a lump sum	<input type="checkbox"/>		<input checked="" type="checkbox"/> 8	Sales representative consolidation into a lump sum	<input type="checkbox"/> 9
Athlete consolidation into a lump sum	<input type="checkbox"/>		<input checked="" type="checkbox"/> 10	Consolidation into a lump sum for non-accounting traders	<input type="checkbox"/> 11

Industry code (ÖNACE 2008) according to E 2 **Please fill out!** ☐ 12 ☐ ☐ ☐ ☐ Mixed operation ☐ 12

☐ An application pursuant to section 5 para. 2 is made ("continuation option") ☐ 13 ☐ The application pursuant to section 5 para. 2 ("continuation option") is revoked ☐ 13

Start of the business year (DD.MM.YYYY) End of the business year (DD.MM.YYYY) 14

Beginning of the second business year (DD.MM.YYYY) End of the second business year (DD.MM.YYYY) 14

☐ A reorganisation took place during the assessment period

4.2 Profit determination ☐ 15

*In principle, earnings/operating income and expenses/operating expenses must be entered **unsigned**. A negative sign ("-") must be indicated only if the value of a code is negative.*

Earnings/income Amounts in euros and cents

Income/operating income (proceeds from goods/services) excluding those recorded in a notification pursuant to section 109a - EKR 40-44 - including own consumption (withdrawal values from current assets) **Be aware that:** This code must be filled out (section 61 para. 5 FFC). If necessary, enter the value "0". 16 **9040**

Earnings/income recorded in a notification pursuant to section 109a EKR 40-44 **Attention:** This code must be filled out (section 61 para. 5 FFC). If necessary, enter the value "0". 17 **9050**

Investment income/withdrawal values from fixed assets EKR 460-462 before any resolution to 463-465 or 783 18 **9060**

Only for balance sheet accountants: Internally produced and capitalised assets EKR 458-459 19 **9070**

Only for balance sheet accountants: Inventory changes EKR 450-457 20 **9080**

Other income/operating income (e.g. financial income, profit shares from a silent partnership) - Balance (For VAT gross system: incl. VAT credit, but without code **9093**) 21 **9090**

Only for VAT gross system: VAT paid for supplies and other services (Attention: Only fill in if the operating income is stated without VAT) 22 **9093**

Total expenses/operating expenses (does not have to be filled in)

Expenses/Operating expenses (excluding special operating expenses)

Goods, raw materials, auxiliary materials EKR 500-539, 580 23 **9100**

Provided personnel (external personnel) and external services EKR 570-579, 581, 750-753 24 **9110**

Personal expenses ("own staff") EKR 60-68 25 **9120**

Depreciation of fixed assets (e.g. depreciation, low-value assets, EKR 700 - 708), unless they are under code **9134** and/or **9135**, must be recorded. 26 **9130**

Declining depreciation for wear (section 7 para. 1a) 27 **9134**

Accelerated depreciation of buildings (section 8 para. 1a and section 124b item 451) 28 **9135**

Only for balance sheet accountants: Depreciation of current assets, to the extent that they exceed the customary depreciations in the company - EKR 707 - and allowances for receivables, to the extent that they should not be recorded in code **9142** 29 **9140**

Allocation/reversal of flat-rate value adjustments to receivables **Be aware that:** For reversals, the amount must be entered with a negative sign. 30 **9142**

Maintenance (maintenance costs) for buildings EKR 72 31 **9150**

Travel expenses including mileage allowance and daily allowances (but not actual motor vehicle costs) EKR 734-737 32 **9160**

Flat rate of 50% of the cost of a weekly, monthly or annual pass for mass transportation 33 **9165**

Actual motor vehicle costs (without depreciation for wear and tear, leasing and mileage allowance) EKR 732-733 34 **9170**



Rental and leasing expenses EKR 740-743, 744-747	35	9180	
Commissions to third parties, licence fees EKR 754-757, 748-749	36	9190	
Advertising and representation expenses, donations, tips not to be recorded under codes 9243 to 9209 EKR 765-769	37	9200	
Book value of disposed assets EKR 782	38	9210	
Interest and similar expenses EKR 828-834	39	9220	
Profit shares of genuine silent partners within the meaning of section 27 para. 2 item 4	40	9258	
Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office and the International Anti-Corruption Academy ^{1) 2)}	41	9243	
Company donations to charitable organisations ^{1) 2)}	41	9244	
Company donations to environmental protection organisations and animal welfare organisations ^{1) 2)}	41	9245	
Company donations to voluntary fire brigades and state fire brigade associations ^{1) 2)}	41	9246	
Company donations to sports facilities ^{1) 2)}	41	9206	
Company donations to kindergartens ^{1) 2)}	41	9207	
Company donations to schools ^{1) 2)}	41	9208	
Company donations to other beneficiary organisations not covered under codes 9243 to 9208 ^{1) 2)}	41	9209	
Company contributions in the assessment year to endow the assets of a charitable foundation (section 4b) ^{1) 2)}	42	9261	
Company contributions in the assessment year to the Innovation Foundation for Education and/ or its sub-foundations (section 4c) ^{1) 2)}	43	9262	
Miscellaneous expenses/operating expenses not included in the above ratios (excluding flat-rate operating expenses), changes in capital - balance (For VAT gross system: incl. VAT payment charge, but without code 9233)	44	9230	
Only for VAT gross system: VAT paid for supplies and other services (Attention: may only be filled in if the operating expenses are stated without VAT)	45	9233	
Flat-rate operating expenses	46	9259	
Total expenses/business expenses (does not have to be filled in)			
Earnings from operationally held participations in partnerships - result from attachment E 61		9237	
When determining positive income pursuant to code 9237 donations from business assets were taken into account	9249		
Profit/Loss (unless attachment E 6a-1 is attached)			47
4.3 Corrections and additions to the determination of profits according to point 4.2 (tax more/less calculation)			48
In order to determine the taxable profit/loss, the profit/loss determined under item 4.2 - insofar as it has not already been determined according to tax regulations - must be corrected by the following additions or settlements. Profit-increasing corrections must be entered without a sign, profit-reducing corrections must be entered with a negative sign ("-"). Special business income and special business expenses are to be taken into account in attachment E 6a-1.			
Investment allowance and eco-surcharge			
Investment allowance (10%) Be aware that: Not applicable to the consolidation into a lump sum based on section 17	49	9276	
Eco-investment allowance (15%) Be aware that: Not applicable to the consolidation into a lump sum based on section 17	50	9277	
Investment allowance subject to subsequent taxation	51	9337	
Eco-surcharge for expenses in residential buildings (section 124b item 452 lit. a) Be aware that: Economic assets for which an investment allowance is claimed are not entitled to an eco-surcharge	52	9338	
Corrections			
Corrections to depreciation of property, plant and equipment pursuant to code 9130, unless they are to be recorded under code 9269	53	9240	
Corrections to depreciation of fixed assets pursuant to code 9135, insofar as accelerated depreciation of buildings (section 8 para. 1a and section 124b item 451) is affected		9269	

1) Note: only to be filled in if no attachment E 6a-1 is completed

2) Deductible only if the respective institution is included in the list of beneficiary donation organisations of the Federal Ministry of Finance.



Corrections pursuant to section 7 para. 1a to digressive depreciation pursuant to code 9134	9268							
Value adjustment fifths to be recorded in the 2024 assessment pursuant to section 124b item 372 litera a in conjunction with litera c („old receivables“)	9273							
Fifth of a reserve amount to be recorded in the 2024 assessment pursuant to section 124b item 372 litera b in conjunction with litera c ("old amounts")	9274							
Corrections to motor vehicle costs	9260							
Corrections to rental and leasing expenses (EKR 740-743, 744-747) - code 9180	9270							
Corrections to advertising and representation expenses, donations, tips (EKR 765 -769) - code 9200	9280							
Corrections regarding donations under codes 9243 to 9209	9317							
Correction regarding donations to the assets of a charitable foundation - Code 9261	9322							
Corrections regarding grants to the Innovation Foundation for Education and its sub-foundations - code 9262	9325							
Corrections regarding remuneration for work and services (section 20 para. 1 item 7 and 8)	9257							
Consideration of income subject to the special tax rate from realised increases in value of business capital assets, derivatives and realised increases in value from cryptocurrencies (capital yields or losses)	9305							
Adjustments to income from realized capital gains, derivatives, and realized capital gains from cryptocurrencies (capital yields or losses)	9305							
<div> <div> <p>Note: In case of negative balance, 45% of this amount must be entered <u>unsigned</u> under code 9289. A positive balance can only be recorded in item 5 under code 9045 (or under codes 9763, 7763 of attachment E 6a-1); an entry under code 9289 is not required.</p> </div> <div> <table border="1"> <tr> <td>Capital yields</td> <td></td> </tr> <tr> <td>Capital losses</td> <td></td> </tr> <tr> <td>Balance</td> <td></td> </tr> </table> </div> </div>	Capital yields		Capital losses		Balance		9289	+
Capital yields								
Capital losses								
Balance								
<input type="checkbox"/> The method for determining the profit (section 4 para. 10) has been changed. Amount of transition profit/transition loss (Losses in the full amount if no entry must be made in classification no. 9242)	9010							
One-sevenths amounts from a transition loss of the current year and/or a previous year	9242	-						
Other changes - Balance	9290							
Profit/Loss after making the above corrections and additions (must not be filled in)								
(Partial) business of the partnership was sold or discontinued Amount of capital gain (before tax allowance)/loss on disposal	9020							
Tax exempt amount for capital gains pursuant to section 24 para. 4	9021	-						
Amount of profit or loss to be eliminated	9030							
Taxable profit/loss (as long as no attachment E 6a-1 is included)	47							
5. The operating income includes: (only to be completed if attachment E 6a-1 is not included)								
Domestic income from the provision of capital to which a special tax rate of 25% applies	9043							
Foreign income from the transfer of capital to which the special tax rate of 25% applies	9044							
Domestic income from the provision of capital to which a special tax rate of 27.5% applies	9051							
Foreign income from the transfer of capital to which the special tax rate of 27.5% applies	9052							
Positive balance from capital gains and losses to which the special tax rate of 25% applies	9045							
Positive balance from capital gains and losses to which the special tax rate of 27.5% applies	9054							
Capital yields tax on operating capital yields	9046							
Foreign capital yields against which withholding tax must be credited	9048							
Creditable foreign withholding tax on operational capital yields	9047							



**6. Balance sheet items (ONLY for balance sheet accountants pursuant to sections 4 para. 1 or 5)**

Private withdrawals (less private deposits) EKR 96 (please be sure to include the sign with negative amounts)	68	9300
Real estate EKR 020-022	69	9310
Buildings on own land EKR 030, 031	70	9320
Financial assets EKR 08-09	71	9330
Inventories EKR 100-199	72	9340
Trade receivables EKR 20-21	73	9350
Other provisions (excluding provisions for severance payments, pensions or taxes) unless they must be recorded under code 9363 – EKR 304-309	74	9360
General provisions for other contingent liabilities	75	9363
Liabilities to credit institutions and financial institutions EKR 311-319	76	9370

7. Income from commercial full flat rate for grocery retailers or general store traders 77

Lump sum income	9006
Code 9006 includes a basic allowance of ³⁾	9007
<input type="checkbox"/> The method for determining the profit (section 4 para. 10) has been changed. Amount of transitional gain/loss (full amount losses)	63 9010
One-sevenths amounts from a transition loss of the current year and/or a previous year	64 9242 –
(Part of the) business was sold or given up <input type="checkbox"/> An application pursuant to section 24 para. 6 is made Amount of capital gain (before exemption)/capital loss (section 24)	9020
Tax exempt amount for capital gains pursuant to section 24 para. 4	9021
<input type="checkbox"/> The company was reorganised during the assessment period	

8. Findings on the assessment of the parties (only to be completed if **no attachment E 6a-1** must be included) 78

Party(ies)	Name:		
	Tax number:		
An application pursuant to section 24 para. 6 is made	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Party(ies)	Name:		
	Tax number:		
An application pursuant to section 24 para. 6 is made	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

9. Properties withdrawn at book value 79**Property 1**

Cadastral community number (KGNR)

Registry number (EZ)

Property number (GST-NR)

Amount of the book value of real estate

Amount of the book value of the building

³⁾ The basic allowance must be taken into account when determining code **9006** and reported under code **9007**. An entry under code **9221** (E 6a-1) is not required.



Property 2

Cadastral community number (KGNR)

Registry number (EZ)

Property number (GST-NR)

Amount of the book value of real estate

Amount of the book value of the building

Property 3

Cadastral community number (KGNR)

Registry number (EZ)

Property number (GST-NR)

Amount of the book value of real estate

Amount of the book value of the building

☐ One or more further withdrawal(s) of a property at book value

Number of other properties withdrawn

10. Split of profit/loss among parties for informational purposes (does not have to be filled in)

Please note that in cases where no supplement E 6a-1 is required, the official distribution of profits/losses is based on the **noted shareholder ratio**, , otherwise according to attachment E 6a-1 takes place.

Party(ies)

Name:

Tax number:

Prorated Profit/Loss

Party(ies)

Name:

Tax number:

Prorated Profit/Loss

☐ An attachment E 6a-1 **is not included.** ☐☐ An attachment E 6a-1 **is included.** Income is distributed in accordance with this supplement. ☐

IMPORTANT NOTE: Please **do not sent any original documents/receipts**, as all documents that arrive at the tax office are destroyed in accordance with data protection regulations after having been recorded digitally. Keep this for at least **7 years** for possible verification.

It is even easier to submit this paperless declaration via bmf.gv.at (FinanzOnline).

FinanzOnline is available to you free of charge and around the clock and does not require any special software.

Tax representative (name, address, telephone number)

Date, signature